REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 3 August 1921;—*for*,

RETURN "showing, for the year ended the 31st day of March 1921: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by the Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 245 of Session 1920)."

Treasury Chambers,
4 August 1921.

HILTON YOUNG.

(*Mr. Hilton Young.*)

Ordered, by The House of Commons, *to be Printed*,
4 *August* 1921.

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207

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Part I.—REVENUE.

1920–21.

—	Revenue (Net Receipt). As Collected. In England.	In Scotland.	In Ireland.	From other Sources.	Total.	As Contributed. By England.	By Scotland.	By Ireland.	From other Sources.	Total.
	£	£	£	£	£	£	£	£	£	£
*Customs - - -	113,089,000	14,347,000	6,414,000	—	133,850,000	106,405,000	14,937,000	12,508,000	—	133,850,000
*Excise - - -	145,169,000	31,096,000	23,698,000	—	199,963,000	166,321,000	18,536,000	15,106,000	—	199,963,000
Motor Vehicle, &c., Duties	7,069,000	706,000	—	—	7,775,000	7,069,000	706,000	—	—	7,775,000
Estate, &c. Duties -	39,161,000	6,046,000	1,974,000	—	47,181,000	38,722,000	6,030,000	1,974,000	455,000	47,181,000
Stamps - - -	23,832,000	1,799,000	910,000	—	26,541,000	23,550,000	1,900,000	988,000	103,000	26,541,000
Land Tax - - -	619,000	31,000	—	—	650,000	619,000	31,000	—	—	650,000
House Duty - -	1,826,000	130,000	—	—	1,956,000	1,826,000	130,000	—	—	1,956,000
Income Tax (including Super-Tax).	358,064,000	32,262,000	6,008,000	—	396,334,000	342,120,000	40,907,000	9,538,000	3,769,000	396,334,000
Excess Profits Duty, &c.	185,748,000	27,931,000	4,420,000	—	218,099,000	181,233,000	30,527,000	6,339,000	—	218,099,000
Corporation Profits Tax	625,000	74,000	2,000	—	701,000	606,000	85,000	10,000	—	701,000
Land Value Duties -	*339,000*	46,000	*15,000*	—	*308,000*	*339,000*	46,000	*15,000*	—	*308,000*
Total Revenue from Taxes - £	874,863,000	114,468,000	43,411,000	—	1,032,742,000	868,132,000	113,835,000	46,448,000	4,327,000	1,032,742,000
*Postal Service - -	31,034,000	3,441,000	1,641,000	—	36,116,000	31,034,000	3,441,000	1,641,000	—	36,116,000
Telegraph Service -	4,528,000	459,000	367,000	—	5,354,000	4,528,000	459,000	367,000	—	5,354,000
Telephone Service -	7,030,000	863,000	229,000	—	8,122,000	7,030,000	863,000	229,000	—	8,122,000
Crown Lands - -	634,500	39,000	11,500	—	685,000	634,500	39,000	11,500	—	685,000
Receipts from Sundry Loans, &c.	—	—	—	30,770,500	30,770,500	—	—	—	30,770,500	30,770,500
Miscellaneous - -	2,340,500	1,116,000	146,500	309,531,500	313,134,500	2,340,500	1,116,000	146,500	309,531,500	313,134,500
Total Non-Tax Revenue - £	45,567,000	5,918,000	2,395,000	340,302,000	394,182,000	45,567,000	5,918,000	2,395,000	340,302,000	394,182,000
Aggregate Revenue £	920,430,000	120,386,000	45,806,000	340,302,000	1,426,924,000	913,699,000	119,753,000	48,843,000	344,629,000	1,426,924,000
Per cent. -	*64·50*	*8·44*	*3·21*	*23·85*	*100·00*	*64·03*	*8·39*	*3·43*	*24·15*	*100·00*

* *See* note on page 17.

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DETAILS of REVENUE Contributed by each Division of the United Kingdom and from other Sources in the Year 1920–21.

	Revenue (Net Receipt). As Collected.				Revenue (Net Receipt). As Adjusted to give True Contributions.					REMARKS.
	In England.	In Scotland.	In Ireland.	TOTAL.	By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
	£	£	£	£	£	£	£	£	£	
CUSTOMS—										
Cocoa	1,756,000	30,000	7,000	1,793,000	1,436,000	186,000	171,000	—	1,793,000	By population (estimated) proportions.
Coffee and Chicory	598,000	52,000	1,000	651,000	571,000	43,000	37,000	—	651,000	Based on quantities interchanged in 1890–91, as ascertained from Railway, &c. Returns. *See* Parliamentary Paper, 329, 1891, page 31.
Dried Fruits	664,000	27,000	5,000	696,000	558,000	72,000	66,000	—	696,000	By population (estimated) proportions.
Foreign and Colonial Spirits.	12,115,000	3,619,000	1,393,000	17,127,000	12,634,000	3,119,000	1,374,000	—	17,127,000	Based on quantities of spirits retained for consumption in each Kingdom.
Motor Spirit	2,437,000	67,000	55,000	2,559,000	2,314,000	163,000	82,000	—	2,559,000	Based on estimated consumption
Sugar	23,621,000	5,347,000	402,000	29,370,000	23,629,000	3,056,000	2,685,000	—	29,370,000	Based on quantities interchanged between Great Britain and Ireland in 1903–4. By population (estimated) proportions as between England and Scotland.
Tea	15,389,000	709,000	763,000	16,861,000	13,532,000	1,750,000	1,579,000	—	16,861,000	
Tobacco	47,778,000	4,168,000	3,575,000	55,521,000	44,240,000	5,579,000	5,702,000	—	55,521,000	Based on quantities interchanged between Great Britain and Ireland in 1910–11. Divided between England and Scotland on the basis of interchanges ascertained for 1903–4.
Wine	2,603,000	172,000	138,000	2,913,000	2,308,000	310,000	205,000	—	2,913,000	Based on quantities interchanged between Great Britain and Ireland in 1903–4. By population (estimated) proportions as between England and Scotland.
Cinematograph Films	214,000	—	—	214,000	171,000	22,000	21,000	—	214,000	Provisionally adjusted by population (estimated) proportions.
Table Waters & Cider	16,000	—	—	16,000	12,000	2,000	2,000	—	16,000	
Clocks and Watches	755,000	25,000	1,000	781,000	626,000	81,000	74,000	—	781,000	
Matches and Mechanical Lighters.	793,000	85,000	17,000	895,000	717,000	93,000	85,000	—	895,000	
Motor Cars and Motor Cycles.	3,963,000	42,000	45,000	4,050,000	3,244,000	419,000	387,000	—	4,050,000	
Musical Instruments	403,000	26,000	6,000	435,000	349,000	45,000	41,000	—	135,000	
Other Articles	**16,000*	**22,000*	6,000	**32,000*	*26,000*	*3,000*	*3,000*		*32,000*	By population (estimated) proportions.
TOTAL CUSTOMS £	113,089,000	14,347,000	6,414,000	133,850,000	106,405,000	14,937,000	12,508,000	—	133,850,000	- - - TOTAL CUSTOMS.
Per Cent.	*84·49*	*10·72*	*4·79*	*100·00*	*79·50*	*11·16*	*9·34*	—	*100·00*	

* Due to transfer of Receipts to other items. NOTE. The adjustments by population proportions are based on the estimated population for 1920.

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Details of Revenue Contributed by each Division of the United Kingdom and from other Sources in the Year 1920–21—*continued.*

	Revenue (Net Receipt). As Collected.				Revenue (Net Receipt). As Adjusted to give True Contributions.					Remarks.
	In England.	In Scotland.	In Ireland.	Total.	By England.	By Scotland.	By Ireland	From other Sources.	Total.	
	£	£	£	£	£	£	£	£	£	
Excise:										
Spirits	23,368,000	22,195,000	8,345,000	53,908,000	37,506,000	11,695,000	4,707,000	—	53,908,000	Based on quantities of spirits retained for consumption in each kingdom.
Beer	101,708,000	6,955,000	14,731,000	123,394,000	109,170,000	4,755,000	9,469,000	—	123,394,000	Based on quantities interchanged between Great Britain and Ireland in 1910–11. Divided between England and Scotland on the basis of interchanges ascertained in 1903–4.
Glucose, Home grown Sugar, and Saccharin.	1,033,000	42,000	—	1,075,000	865,000	112,000	98,000	—	1,075,000	Divided in the same proportion as sugar (Customs).
Table Waters and Cider	1,003,000	200,000	62,000	1,265,000	1,013,000	131,000	121,000	—	1,265,000	Provisionally adjusted on the basis of estimated population.
Matches and Mechanical Lighters.	1,960,000	115,000	81,000	2,156,000	1,727,000	223,000	206,000	—	2,156,000	
Licences	3,971,000	374,000	244,000	4,589,000	3,971,000	374,000	244,000	—	4,589,000	Revenue as collected.
Club Duty	368,000	7,000	5,000	380,000	368,000	7,000	5,000	—	380,000	
Monopoly Values	49,000	—	—	49,000	49,000	—	—	—	49,000	
Railway Duty	8,000	—	—	8,000	8,000	—	—	—	8,000	
Entertainments	10,292,000	1,213,000	231,000	11,736,000	10,292,000	1,213,000	231,000	—	11,736,000	
Patent Medicine Labels and Playing Cards.	1,406,000	10,000	—	1,416,000	1,346,000	40,000	30,000	—	1,416,000	Medicine labels adjusted as estimated in 1906.
Other items (including Home Grown Tobacco).	3,000	*15,000	*1,000	*13,000	6,000	*14,000	*5,000	—	*13,000	Revenue as collected except home grown tobacco, which is divided in same proportion as imported tobacco.
Total Excise £	145,169,000	31,096,000	23,698,000	199,963,000	166,321,000	18,536,000	15,106,000	—	199,963,000	
Per Cent.	*72·60*	*15·55*	*11·85*	*100·00*	*83·18*	*9·27*	*7·55*		*100·00*	

Note.—The adjustments by population proportions are based on the estimated population for 1920.

* Excess of deliveries over receipts.

Estate, &c. Duties:										
Estate Duty (1894)	33,663,000	5,278,000	1,673,000	40,614,000	33,225,000	5,262,000	1,673,000	454,000	40,614,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom. (*See* Note * page 5.)
Probate Duty	12,000	2,000	1,000	15,000	11,000	2,000	1,000	1,000	15,000	
Estate Duty (Temporary)	4,000	—	—	4,000	5,186,000	766,000	300,000	—	6,452,000	Revenue as collected.
Legacy Duty	4,428,000	647,000	218,000	5,293,000						
Succession Duty	1,017,000	118,000	82,000	1,217,000						
Corporation Duty	37,000	1,000	—	38,000						
Total Estate, &c. Duties £	39,161,000	6,046,000	1,974,000	47,181,000	38,722,000	6,030,000	1,974,000	455,000	47,181,000	- - - Total Estate, &c. Duties.
Per Cent.	*83·00*	*12·82*	*4·18*	*100·00*	*82·08*	*12·78*	*4·18*	*0·96*	*100·00*	

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Per Cent. -	*89·79*	*6·78*	*3·43*	*100·00*	*88·73*	*7·16*	*3·72*	*0·39*	*100·0*	
LAND TAX - - -	619,000	31,000	—	650,000	619,000	31,000	—	—	650,000	- - - LAND TAX } Revenue as collected.
Per Cent. - -	*95·23*	*4·77*	—	*100·00*	*95·23*	*4·77*	—	—	*100·00*	
HOUSE DUTY - -	1,826,000	130,000	—	1,956,000	1,826,000	130,000	—	—	1,956,000	- - - HOUSE DUTY } Revenue as collected.
Per Cent. - -	*93·35*	*6·65*	—	*100·00*	*93·35*	*6·65*	—	—	*100·00*	
INCOME TAX (Approximate Distribution of Receipt):										
Schedule A.—Lands and Houses.	38,480,000	3,750,000	770,000	43,000,000	38,480,000	3,750,000	770,000	—	43,000,000	} - - ditto.
Schedule B.—Occupation of Land.	5,855,000	1,150,000	345,000	7,350,000	5,855,000	1,150,000	345,000	—	7,350,000	
Schedule C.—Government Stocks, &c.	28,950,000	—500,000	150,000	28,600,000	159,624,000	19,708,000	4,908,000	2,880,000	187,120,000	Adjusted on basis of information derived from the statistics of estate duty for the ten years ended 1914–15. An allowance has also been made for duty on property of persons domiciled abroad. (*See* Note *)
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	138,300,000	17,520,000	2,700,000	158,520,000						
	167,250,000	17,020,000	2,850,000	187,120,000						
Schedule D. — Trades and Professions -	55,970,000	7,442,000	983,000	64,395,000	55,525,000	7,598,000	1,103,000	169,000	64,395,000	Ditto to extent of one-fifth of total produce. (*See* Note *)
Schedule E. — Public Offices, &c., Official Salaries.	5,920,000	120,000	260,000	6,300,000	34,120,000	2,900,000	1,060,000	720,000	38,800,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
Schedule E.—Non-Official Salaries.	28,920,000	2,780,000	800,000	32,500,000						
	34,840,000	2,900,000	1,060,000	38,800,000						
Super Tax - - -	55,669,000	—	—	55,669,000	48,516,000	5,801,000	1,352,000	—	55,669,000	Adjusted on basis of proportion of Income Tax contributed in the year by England, Scotland and Ireland respectively. (*See* Note *)
TOTAL INCOME TAX	358,054,000	32,262,000	6,008,000	396,334,000	312,120,000	40,907,000	9,538,000	3,769,000	396,334,000	- - - TOTAL INCOME TAX.
Per Cent. - -	*90·34*	*8·14*	*1·52*	*100·00*	*86·32*	*10·32*	*2·41*	*0·95*	*100·00*	
EXCESS PROFITS DUTY	184,849,000	27,876,000	4,420,000	217,145,000	181,233,000	30,527,000	6,339,000	—	218,099,000	Adjusted between England, Scotland and Ireland on the same basis as Schedule D. Income Tax.
MUNITIONS LEVY -	899,000	55,000		954,000						
TOTAL - - -	185,748,000	27,931,000	4,420,000	218,099,000	181,233,000	30,527,000	6,339,000	—	218,099,000	- - - TOTAL EXCESS PROFITS DUTY, &c.
Per Cent. - - - -	*85·16*	*12·81*	*2·03*	*100·00*	*83·10*	*14·00*	*2·90*	—	*100·00*	
CORPORATION PROFITS TAX	625,000	74,000	2,000	701,000	606,000	85,000	10,000	—	701,000	Adjusted between England, Scotland and Ireland on the same basis as Income Tax. Schedule D. (Public Companies).
Per Cent - - -	*89·16*	*10·55*	*0·29*	*100·00*	*86·45*	*12·12*	*1·43*	—	*100·00*	
LAND VALUE DUTIES:										
Increment Value Duty	—382,000	—38,000	—8,000	—428,000	—339,000	46,000	—15,000	—	—308,000	Revenue as collected.
Undeveloped Land Duty	—138,000	—10,000	—3,000	—151,000						
Reversion Duty - -	—229,000	—1,000	—4,000	234,000						
Mineral Rights Duty -	211,000	26,000	—	237,000						
Excess Mineral Rights Duty	199,000	69,000	—	268,000						
TOTAL LAND VALUE DUTIES	—339,000	46,000	—15,000	—308,000	—339,000	46,000	—15,000	—	—308,000	- - - TOTAL LAND VALUE DUTIES.

Mineral Rights Stamp).

A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland: 2·6 per cent. of one-fourth of total produce being deducted from England, and 1·5 per cent. added to Scotland, and 1·1 per cent. added to Ireland. A further adjustment is made on account of the Duty on Insurance Policies, &c., paid in England, but really contributed by Scotland and Ireland.

A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad. *And see* Note *.

* For an explanation of the adjustments effected, reference should be made to Cmd. 786 of 1920.

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DETAILS OF MISCELLANEOUS REVENUE, 1920–21.

—	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total.
	£	£	£	£	£
Small Branches of the Hereditary Revenue	21,500	20,000	500	10,500	55,500
Bank of England	187,000	.		—	187,000
Bankruptcy Act, 1914	10,500			.	10,500
Companies (Consolidation) Act, 1908	15,000			—	15,000
Post Office Savings Bank				613,500	613,500
Trustee Savings Banks				195,500	195,500
Expenses of Administration of Local Loans	12,500		25,000	1,000	38,500
Mint	—			2,546,000	2,546,000
Receipts by Civil Departments:					
Board of Trade			.	10,500	10,500
Civil Service Commission	.			500	500
Colonial Office				6,000	6,000
Education, Scotland		500	.	—	500
Foreign Office			—	29,000	29,000
Fishery Board, Scotland	—	392,500		—	392,500
Harbours		1,000	—	—	1,000
Home Office	3,000			—	3,000
Ministry of Agriculture		145,000		—	145,000
Ministry of Health	17,500	.		—	17,500
Ministry of Labour			.	2,000	2,000
Ministry of National Service			.	4,500	4,500
Ministry of Transport				2,000	2,000
National Health Insurance Commission, Ireland	—	—	1,000	.	1,000
National Health Insurance Audit Department	3,000		.	.	3,000
National Health Insurance Joint Committee	153,000	.		—	153,000
National Portrait Gallery	1,000	.		—	1,000
National Savings Committee		.		9,000	9,000
Overseas Trade Department	—	—	—	3,000	3,000
Prisons, Scotland	—	5,500	—	.	5,500
Public Trustee	16,500	—	.	—	16,500
Public Works Loan Board	255,500	13,500	—	—	269,000
Scottish Board of Health	—	2,000	.	—	2,000
Secretary for Scotland	—	3,500	—		3,500
Treasury	1,500	1,000		114,500	117,000
Office of Works	500			—	500
Office of Works, Ireland	—	.	9,000	—	9,000
Vote of Credit, &c.:					
Receipts from Sales of War Property and from Trading Undertakings	—			285,149,500	285,149,500
Currency Notes Investment Reserve Account	—	—		16,970,000	16,970,000
Savings and Over-issues	377,000	415,500		1,081,000	1,873,500
Treasury Chest Fund	.	.	.	346,000	346,000

(Continued on next page.)

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Details of Miscellaneous Revenue, 1920–21—*continued.*

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total.
	£	£	£	£	£
Treaty of Versailles	—	—	—	688,000	688,000
Isle of Man	—	—	—	10,000	10,000
War Contributions	—	—	—	1,565,000	1,565,000
Casual Receipts, &c.	—	—	—	56,500	56,500
	1,078,000	1,000,000	35,500	309,413,500	311,527,000
* Fee and Patent Stamps, as detailed below.	1,262,500	116,000	111,000	118,000	1,607,500
Total Miscellaneous Revenue £	2,340,500	1,116,000	146,500	309,531,500	313,134,500
Per Cent., Total	*0·75*	*0·36*	*0·04*	*98·85*	*100·00*
Per Cent., England, Scotland, and Ireland.	*64·96*	*30·97*	*4·07*	—	*100·00*
*Fee and Patent Stamps:					
Bankruptcy Court, Ireland	—	—	1,000	—	1,000
Civil Service Commission	16,000	1,500	1,500	7,500	26,500
Companies Registration	142,000	10,500	3,500	—	156,000
County Courts, Ireland	—	—	8,500	—	8,500
District Audit	90,500	—	—	—	90,500
Edinburgh Gazette	—	2,500	—	—	2,500
Judgments Registry Fund	—	—	1,500	—	1,500
Judicature	470,000	—	39,000	—	509,000
Land Commission, Ireland	—	—	500	—	500
Land Registry	165,000	—	24,000	—	189,000
Law Courts, Scotland	—	13,500	—	—	13,500
London Gazette	3,000	—	—	—	3,000
Lunacy Fee Fund	—	—	500	—	500
Official Arbitration (Land)	4,500	500	500	—	5,500
Public Record	500	—	1,000	—	1,500
Register House, Scotland	—	61,500	—	—	61,500
Registration of Deeds	—	—	21,000	—	21,000
Registration of Money Lenders	—	—	—	2,000	2,000
Patents, Designs, and Trade Marks	371,000	26,000	8,500	108,500	514,000
Total Fee and Patent Stamps £	1,262,500	116,000	111,000	118,000	1,607,500

* Actual receipts in the year.

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Part II. EXPENDITURE.

1920–21.

(Exchequer Issues.)

—	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	Total.
	£	£	£	£	£
National Debt Charges -	.			349,598,500	349,598,500
Naval and Military and Air Force Charges:					
Army (including Indian Army Pension Deficiency Fund Annuity)	.			181,715,000	181,715,000
Navy - - - -	—			88,428,000	88,428,000
Air Force - - -	—			22,300,000	22,300,000
Civil Government Charges:					
On Consolidated Fund: Civil List and Miscellaneous Charges	109,000	160,000	138,500	873,500	1,581,000
Road Fund - - -	.			8,937,000	8,937,000
Payments to Local Taxation Accounts, &c.	8,017,500	1,236,500	1,531,500		10,785,500
Land Settlement - -	6,211,000	719,000			6,930,000
Voted - - - -	163,078,000	24,908,500	27,306,000	244,023,500	460,216,000
Total - - - £	178,615,500	27,024,000	28,976,000	253,834,000	488,449,500
Customs and Excise and Inland Revenue	8,652,000	1,142,000	639,000	826,000	11,259,000
Post Office Services - -	44,169,000	4,930,000	3,361,000	1,218,000	53,678,000
Total Expenditure £	231,436,500	33,096,000	32,976,000	897,919,500	1,195,428,000
		£297,509,000			
Per Cent., England, Scotland, and Ireland - - -	*77·79*	*11·12*	*11·09*		*100·00*
Per Cent., Total - -	*19·36*	*2·77*	*2·76*	*75·11*	*100·00*

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Details of Civil Government Charges, 1920–21.

On Consolidated Fund.

Civil List and Miscellaneous Charges.

	English.	Scottish.	Irish.	General.	Total.
	£	£	£	£	£
Civil List	—	—		470,000	470,000
Annuities and Pensions:					
Annuities to the Royal Family		—	.	158,000	158,000
Pensions for Naval and Military Services		—	—	16,500	16,500
Pensions for Political and Civil Services	—	—		5,500	5,500
Pensions for Judicial Services	59,000	14,000	17,500	4,000	94,500
Retired Allowances to Members of the Household of Her late Majesty Queen Victoria	—	—	—	7,500	7,500
Do. do. His late Majesty King Edward	—	—	—	15,500	15,500
Civil List Pensions	—	—		24,000	24,000
School Teachers Annuities	25,500	—	—	—	25,500
Total, Annuities and Pensions	84,500	14,000	17,500	231,000	347,000
Salaries and Allowances:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,500	3,500
Clergy and Schools	—	18,000	—	—	18,000
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Compensations	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland	.	5,500	—	—	5,500
Land Revenue Allowances	500	500	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Miscellaneous	—	—	1,000	—	1,000
Total, Salaries and Allowances	1,500	24,500	22,000	8,500	56,500
Courts of Justice:					
Salaries	284,000	113,500	99,000	37,000	533,500
Miscellaneous Services:					
Interest on Exchequer Bonds issued under the Canal Agreement (Money) Act, 1904	—	—	—	56,000	56,000
Annuity under the Treaty of Union	—	2,000	—	—	2,000
Greenwich Hospital	—		—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation)	—	—	—	16,000	16,000
Commutation Annuity	6,000	—	—	—	6,000
Friendly Societies Capital Deficiency	—	—	—	50,000	50,000
Expenses under the Representation of the People (Returning Officers Expenses) Act, 1919	33,000	6,000	—	—	39,000
Total, Miscellaneous Services	39,000	8,000	—	127,000	174,000
Total, Civil List and Miscellaneous Charges	409,000	160,000	138,500	873,500	1,581,000

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Details of Civil Government Charges, 1920-21 *continued.*

On Consolidated Fund *continued.*

Payments to Local Taxation Accounts, &c.

	English.	Scottish.	Irish.	General.	Total
	£	£	£	£	£
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891.	- -	-	40,000	—	40,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1898.		98,500		-	98,500
Grants under the Local Government (Ireland) Act, 1898:					
(1) Agricultural Grant - -	- -	-	728,000	-	728,000
(2) In lieu of Local Grants -	-	-	79,000	- -	79,000
(3) Licences - - - - -	-	- -	215,000	—	215,000
Cost of Collection of Licences transferred to County Councils in England and Wales.	40,000	-		—	40,000
Cost of Collection of Motor Car Licences	- -		1,000	—	1,000
	40,000	98,500	1,063,000		1,201,500
Payments under Section 17 of the Finance Act, 1907, Section 88 of the Finance (1909–10) Act, 1910, and Sections 17 and 18 of the Revenue Acts, 1911, in respect of the proceeds of the following duties: -					
Customs and Excise:—					
Beer and Spirit Duties - -	1,107,500	152,000	124,500	—	1,384,000
Licences - - - - -	2,495,500	383,500	- -	—	2,879,000
Total Customs and Excise	3,603,000	535,500	124,500	- -	4,263,000
Estate, &c., Duties:					
(1) In relief of Rates generally	2,585,000	420,500	344,000	—	3,349,500
(2) In relief of Rates on Tithe Rentcharges attached to Benefices.	466,000			- -	466,000
(3) Under Agricultural Rates Acts and consequential Acts.	1,323,500	182,000		-	1,505,500
Total Estate, &c., Duties	4,374,500	602,500	344,000	- -	5,321,000
Total Payments to Local Taxation Accounts, &c. £	8,017,500	1,236,500	1,531,500	- -	10,785,500

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Details of Civil Government Charges, 1920–21—*continued.*

VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£	£	£	£	£
Royal Palaces - - -	94,000	9,000	—	—	103,000
Osborne - - - -	7,000	—	—	13,500	20,500
Royal Parks and Pleasure Gardens	193,000	40,000	—	—	233,000
Houses of Parliament Buildings	—	—	—	125,000	125,000
Miscellaneous Legal Buildings (Great Britain)	60,000	10,500	—	—	70,500
Art and Science Buildings (Great Britain)	182,000	10,000	—	—	192,000
Diplomatic and Consular Buildings	—	—	—	192,500	192,500
Revenue Buildings - -	1,275,500	144,500	—	—	1,420,000
Employment Exchange and Insurance Buildings, Great Britain (including Ministries of Labour and Health)	1,354,000	84,000	—	—	1,438,000
Public Buildings (Great Britain)	2,477,500	119,500	500	2,571,000	5,168,500
Surveys of United Kingdom	205,000	24,000	57,000	8,000	294,000
Harbours under Ministry of Transport	6,000	—	—	—	6,000
Peterhead Harbour - -	—	30,500	—	—	30,500
Rates on Government Property	860,000	71,000	66,500	1,139,500	2,137,000
Public Works and Buildings, Ireland	—	—	525,500	138,000	663,500
Railways (Ireland) - -	—	—	57,500	—	57,500
Whitehall Cenotaph - -	—	—	—	5,000	5,000
Louth Flood - - -	20,000	—	—	—	20,000
House Building - - -	200,000	—	—	—	200,000
TOTAL OF CLASS I. £	6,934,000	543,000	707,000	4,192,500	12,376,500

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Details of Civil Government Charges, 1920-21—*continued.*

	English.	Scottish.	Irish.	General.	Total.
CLASS II.	£	£	£	£	£
House of Lords Offices	—	—	—	58,000	58,000
House of Commons	—	—	—	345,000	345,000
Cabinet Offices	—	—	—	39,000	39,000
Treasury, &c.	164,000	29,000	30,000	95,500	318,500
Home Office	371,500	17,500	6,500	65,500	461,000
Foreign Office	—	—	—	161,500	161,500
Colonial Office	—	—	—	890,000	890,000
Privy Council Office	12,000	—	—	2,000	14,000
Board of Trade, &c.	317,500	30,500	20,000	1,100,000	1,468,000
Department of Overseas Trade	—	—	—	370,500	370,500
Mercantile Marine Services	398,000	55,000	49,500	3,500	506,000
Bankruptcy Department of the Board of Trade	52,500	—	—		52,500
Forestry Commission	157,500	174,000	25,500	22,000	379,000
Ministry of Agriculture and Fisheries	1,741,000	1,658,000	—	792,000	4,191,000
Charity Commission	42,500		—		42,500
Government Chemist	—	—		46,500	46,500
Civil Service Commission	46,000	4,500	3,500	21,500	75,500
Civil Service Arbitration Board	—			3,500	3,500
Exchequer and Audit Department	40,000	5,500	7,500	84,500	137,500
Friendly Societies Registry	37,000	1,500	1,500		40,000
Board of Control, England	266,500	—		—	266,500
Mint, including Coinage	—	—			—
National Debt Office	—	—	—	18,500	18,500
Public Record Office	38,000	—		—	38,000
Public Works Loan Commission	—	—		—	—
Registrar General's Office	83,000	—	—	—	83,000
Stationery and Printing	1,998,000	241,500	194,000	1,984,500	4,418,000
Woods, Forests, &c., Office of	30,500	—	4,000	—	34,500
Works and Public Buildings, Office of	509,000	25,000			534,000
Privy Seal Office	—	—	—	6,000	6,000
Secret Service	—	—	—	330,000	330,000
Mines Department of the Board of Trade	—	—	—	73,500	73,500
India Office	—	—	—	78,500	78,500
Government Actuary	31,500	2,500	2,500	—	36,500
SCOTLAND.					
Secretary for Scotland, Office of	—	60,500	—	—	60,500
Board of Agriculture	—	406,000	—	21,500	427,500
Fishery Board	—	1,273,500	—	—	1,273,500
General Board of Control	—	56,500	—	—	56,500
Registrar General's Office	—	14,000	—	—	14,000
IRELAND.					
Lord Lieutenant's Household	—	—	4,500	—	4,500
Chief Secretary for Ireland	—	—	84,000	133,000	217,000
Department of Agriculture, &c.	—	—	473,500	18,500	492,000
Charitable Donations and Bequests Office	—	—	3,000	—	3,000
Congested Districts Board	—	—	170,000	—	170,000
Public Record Office	—	—	12,500	—	12,500
Public Works Office	—	—	56,000	16,000	72,000
Registrar General's Office	—	—	19,500	—	19,500
Valuation and Boundary Survey	—	—	54,000	—	54,000
TOTAL OF CLASS II. £	6,336,000	4,055,000	1,221,500	6,780,500	18,393,000

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Details of Civil Government Charges, 1920–21—*continued.*

———	English.	Scottish.	Irish.	General.	Total.
CLASS III.	£	£	£	£	£
Law Charges - - -	150,000	—	—	133,500	283,500
Miscellaneous Legal Expenses	29,500	2,000	2,000	18,000	51,500
Supreme Court of Judicature, &c.	464,000	—	—	39,500	503,500
Land Registry - - -	94,000	—	—	—	94,000
Public Trustee - - -	—	—	—	—	—
County Courts - - -	300,500	—	—	—	300,500
Police (England and Wales)	6,617,000	—	—	100,000	6,717,000
Prisons (England and Wales)	1,321,000	—	—	13,500	1,334,500
Reformatory and Industrial Schools (England and Wales)	508,500	—	—	—	508,500
Broadmoor Criminal Lunatic Asylum	54,000	—	—	—	54,000
SCOTLAND.					
Law Charges and Courts of Law	—	132,500	—	7,000	139,500
Scottish Land Court - -	—	14,000	—	—	14,000
Register House, Edinburgh	—	80,500	—	—	80,500
Police, Scotland - -	—	769,000	—	—	769,000
Prisons - - - - -	—	206,500	—	—	206,500
Reformatory and Industrial Schools	—	150,000	—	—	150,000
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	81,000	—	81,000
Supreme Court of Judicature and other Legal Departments	—	—	179,000	3,000	182,000
Land Commission - -	—	—	1,071,000	—	1,071,000
County Court Officers, &c. -	—	—	181,500	—	181,500
Dublin Metropolitan Police (including Police Courts)	—	—	314,500	—	314,500
Royal Irish Constabulary -	—	—	6,053,000	—	6,053,000
Prisons - - - - -	—	—	228,500	1,000	229,500
Reformatory and Industrial Schools	—	—	145,000	—	145,000
Dundrum Criminal Lunatic Asylum	—	—	17,500	—	17,500
TOTAL OF CLASS III. £	9,538,500	1,354,500	8,273,000	315,500	19,481,500

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Details of Civil Government Charges, 1920–21 *continued.*

—	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£	£	£	£	£
Board of Education -	42,830,500	21,000		2,837,000	45,688,500
British Museum -	292,000	- -	—		292,000
National Gallery -	29,500				29,500
National Portrait Gallery	10,000				10,000
Wallace Collection -	15,000				15,000
London Museum -	5,000				5,000
Imperial War Museum				45,500	45,500
Scientific Investigation, &c.	42,500	4,000	2,500	152,000	201,000
Department of Scientific and Industrial Research		—		348,500	348,500
Universities and Colleges (United Kingdom) and Intermediate Education, Wales	745,500	172,500	27,000		945,000
Universities, &c., Special Grants	63,500	15,000	21,000		129,500
Serbian Relief Fund	—			25,000	25,000
SCOTLAND.					
Public Education -		6,419,500		384,000	6,803,500
National Galleries -	-	11,500			11,500
IRELAND.					
Public Education -	-	-	4,343,000		4,343,000
Intermediate Education	—	-	140,000		140,000
Endowed Schools Commissioners	- -		1,000	—	1,000
National Gallery -	- —	-	4,500	-	4,500
Science and Art -	—		208,500	-	208,500
Universities and Colleges		- -	85,000		85,000
TOTAL OF CLASS IV. £	44,033,500	6,673,500	4,832,500	3,792,000	59,331,500
CLASS V.					
Diplomatic and Consular Services	—		- -	2,093,500	2,093,500
Colonial Services -	- -	-		2,828,500	2,828,500
Telegraph Subsidies -	- -			15,000	15,000
Cyprus (Grant in aid)	- -			50,000	50,000
TOTAL OF CLASS V. £	-	- -		4,987,000	4,987,000

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Details of Civil Government Charges, 1920–21– *continued.*

	English.	Scottish.	Irish.	General.	Total.
CLASS VI.	£	£	£	£	£
Superannuation and Retired Allowances	668,000	02,000	140,000	173,500	1,043,500
Miscellaneous Expenses	1,000	3,500	3,000	54,000	61,500
Hospitals and Charities (Ireland)	—	—	16,500	—	16,500
Temporary Commissions	12,000	6,500	1,000	90,500	110,000
Repayments to the Local Loans Fund	—	500	—	—	500
Ireland Development Grant	—	—	351,500	—	351,500
Expenses under Representation of the People Act	224,500	36,500	20,000	—	281,000
Repayments to Civil Contingencies Fund	500	—	—	30,500	31,000
Emergency Services -	—	—	—	866,500	866,500
Welsh Church Commission	1,000,000	—	—	—	1,000,000
Mission of H.R.H. the Duke of Connaught to India	—	—	—	8,000	8,000
Total of Class VI. £	1,906,000	109,000	532,000	1,223,000	3,770,000
CLASS VII.					
Old Age Pensions -	18,567,000	2,456,000	4,463,500	—	25,486,500
National Health Insurance Joint Committee	261,500	28,000	14,500	—	304,000
National Health Insurance Commission, England	34,500	—	—	—	34,500
National Health Insurance Commission, Scotland	—	15,000	—	—	15,000
National Health Insurance Commission, Ireland	—	—	485,500	—	485,500
Ministry of Labour -	13,083,000	1,291,000	1,285,500	8,923,000	24,582,500
National Insurance Audit Department	129,000	15,000	8,500	17,000	169,500
Treatment of Tuberculosis (Special Grants)	46,500	14,000	4,500	—	65,000
Local Government Board, Ireland	—	—	519,000	500	519,500
Ministry of Health -	17,949,500	—	—	81,000	18,030,500
Friendly Societies' Deficiency	—	—	—	12,500	12,500
Scottish Board of Health	—	2,762,500	—	18,500	2,781,000
Local Government Board, Scotland	—	28,000	—	—	28,000
Total of Class VII.	50,071,000	6,609,500	6,781,000	9,052,500	72,514,000

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Details of Civil Government Charges, 1920–21 —*continued.*

—	English.	Scottish.	Irish.	General.	Total.
UNCLASSIFIED SERVICES.	£	£	£	£	£
Ministry of Munitions	—	—	—	16,860,000	16,860,000
Ministry of Munitions (Ordnance Factories)	—	—	—		—
Ministry of Pensions	—	—		109,255,500	109,255,500
Ministry of Food	1,715,000	221,000	198,500		2,134,500
Ministry of Shipping	—				—
Ministry of National Service	—	—		—	—
Ministry of Reconstruction	—	—			—
Ministry of Transport	—	—		1,882,500	1,882,500
Civil Service Assimilation	210,000	17,000	21,000	24,000	275,000
Unemployment Grants	1,000,000	—	—	—	1,000,000
Bread Subsidy	34,119,000	4,397,000	3,944,000	—	42,460,000
War Trade Department	—	—	—		—
Restriction of Enemy Supplies Department	—	—	—		—
National Savings Committee	59,000	—	1,500	14,500	105,000
Treasury Securities Deposit Scheme		—		1,559,500	1,559,500
Imperial War Graves Commission	—	—	—	1,486,000	1,486,000
Central Control Board (Liquor Traffic)	—	—		256,500	256,500
Loans to Dominions and Allies	—	—		24,059,000	24,059,000
Railway Agreements	—	—	—	38,253,500	38,253,500
Canal Compensation	—	—		992,500	992,500
Military Service (Civil Liabilities) Department	—	—		—	—
Property Losses Compensation, Ireland	—	—	—	123,500	123,500
Commission Internationale de Ravitaillement	—	—	—	1,500	1,500
Miscellaneous War Services, Foreign Office	—			3,206,000	3,206,000
Coal Mines Deficiency	—			12,929,000	12,929,000
Coastwise Transport Subsidy	—			365,000	365,000
Export Credits	—	—		1,914,000	1,914,000
War Bonus	8,656,000	929,000	791,000	348,000	10,124,000
Prize Claims	—			120,000	120,000
Total of Unclassified Services £	45,159,000	5,564,000	4,959,000	213,680,500	269,362,500
Class I.	6,934,000	543,000	707,000	1,192,500	12,376,500
,, II.	6,336,000	4,055,000	1,221,500	6,780,500	18,393,000
,, III.	9,538,500	1,354,500	8,273,000	315,500	19,481,500
,, IV.	44,033,500	6,673,500	4,832,500	3,792,000	59,331,500
,, V.	—	—	—	4,987,000	4,987,000
,, VI.	1,906,000	109,000	532,000	1,223,000	3,770,000
,, VII.	50,071,000	6,809,500	6,781,000	9,052,500	72,514,000
Unclassified Services	45,159,000	5,564,000	4,959,000	213,680,500	269,362,500
Total Civil Government Charges Voted £	163,978,000	24,908,500	27,300,000	244,023,500	460,216,000
Customs and Excise	3,482,000	630,000	403,000	95,000	4,610,000
Inland Revenue	5,170,000	512,000	236,000	731,000	6,649,000
Total Customs and Excise, and Inland Revenue £	8,652,000	1,142,000	639,000	826,000	11,258,000
Post Office Services £	44,169,000	4,930,000	3,361,000	1,218,000	53,678,000
Total Revenue Departments £	52,821,000	6,072,000	4,000,000	2,044,000	64,937,000

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Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1920–21.

This table shows the Net Balance of Revenue contributed by England Scotland, and Ireland which is available for Imperial Expenditure after the Local Expenditure of the three Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return.

Year 1920–21.	England.	Per cent.	Scotland.	Per cent.	Ireland.	Per cent.	Total.	Per cent.
	£		£		£		£	
Total Revenue as contributed	913,699,000	84·42	119,753,000	11·06	48,843,000	4·52	1,082,295,000	100·00
Local Expenditure - -	231,436,500	77·79	33,096,000	11·13	32,976,000	11·08	297,508,500	100·00
Balance available for Imperial Expenditure - - -	682,262,500	86·93	86,657,000	11·05	15,867,000	2·02	784,786,500	100·00

Note 1.—In this return the revenue from beer and tobacco has been apportioned in accordance with the detailed statistics collected for the Committee on Irish Finance. (*See* paragraph 48 of their Report, Cd. 6153.) The return does not embody other alterations suggested by the Committee in paragraphs 43 and 51 of the Report, which are in the nature of general adjustments in round figures.

Note 2.—It will be observed that the balance of Irish Revenue available for Imperial Expenditure in 1920–21 is arrived at after debiting to Local Expenditure £3,944,000 in respect of Bread Subsidy, a charge which has now ceased.

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